PURCHASING CARD PROGRAM MANUAL FY2016

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1. OVERVIEW OF PURCHASING CARD PROGRAM

1.1 WHAT IS A PURCHASING CARD?

The Middle Georgia State University Purchasing Card (p-card) is a VISA credit card issued by Bank of America to MGA employees who are approved by the Purchasing Card Administrator and the School/Division/Department, for business purchases of goods and services, excluding travel and travel related expenses. It is targeted at low dollar purchases, which account for a high percentage of the MGA's financial transactions each year.

The use of purchasing cards will:

- simplify and decentralize the procurement process for targeted transactions;
- offer a flexible and efficient purchasing option to departments;
- reduce the need for petty cash;
- expedite delivery of goods or services;
- reduce payment processing time and expense; and
- streamline the small dollar purchasing process.

The Purchasing Card program for the State of Georgia is managed by the Department of Administrative Services (DOAS). The current vendor for the state-wide contract is Bank of America under contract number SWC50755.

Any concerns regarding MGA p-card policy and procedures, suspected abuse of p-card, or possible fraudulent activity can be reported to the Purchasing Card Administrator or to the MGA Ethic and Compliance Reporting Hotline: 1-877-516-3460 or https://mga.alertline.com/gcs/welcome.

1.2 USE OF THE PURCHASING CARD (p-card)

All transactions made using the MGA p-card must benefit and support MGA's mission of education, research, and public service. The p-card is a privilege that is granted to certain employees of MGA. Purchases for personal use or benefit should never be made with the p-card.

Any use of the p-card which is not in accordance with MGA policies and procedures will result in forfeiture of the card by the cardholder. This in turn may also lead to disciplinary action. Inappropriate use of the card is considered an unauthorized commitment of University funds. MGA will seek restitution for any inappropriate charges made with the card.

Cardholders must be regular staff members of MGA. Only the authorized cardholder should utilize his or her p-card, and all purchases must be on behalf of and for the benefit of MGA. All rules and procedures outlined by the Purchasing Card Administrator must be strictly adhered to, and failure to comply with these guidelines may result in the suspension of the p-card and/or disciplinary action, up to and including termination.

2. WHERE TO GET HELP

2.1 BANK OF AMERICA

To report a lost/stolen card call 1-888-449-2273.

- The cardholder must call Bank of America **immediately** upon discovering that a card has been lost or stolen. Help is available 24 hours a day, 7 days a week. Be sure to keep this phone number and your credit card number on file for reference. Also call MGA's Purchasing Card Administrator as early as possible on the first available business day during normal business hours at 478-471-2502.

Bank of America Customer Service, call 1-888-449-2273 for general assistance and information.

2.2 MGA PURCHASING DEPARTMENT

Purchasing Card Administrator:

- Provides support and assistance to cardholders, campus departments, etc., distributes/processes new card applications, processes changes in cardholder information (name, mailing address, increase or decrease in limits, etc.) schedules training, and updates p-card program manual and other reports.
- Develops and maintains auditing standards for individual cardholders to include scheduling and implementing routine reviews of cardholders and participating in reviewing processes with other auditing agencies to include MGA internal audits and statewide audits.
- Serves as the point-of-contact with MGA, Bank of America, DOAS and other state agencies.
- Assists MGA management with program review and analysis; suggests changes and adjustments for improvements.
- Yearly, the Purchasing Card Administrator will analyze cardholder activity to determine whether spending limits are consistent with usage. Inactive accounts (those with little or no activity for the past 12 months) may be deactivated to meet DOAS guidelines. A cardholder's cycle limit cannot be more than $25,000 without prior written approval from the DOAS – State Cards Program Manager.
- It is the responsibility of the Purchasing Card Administrator to establish appropriate card limits for each cardholder, with the approval of the Controller, based on the needs and annual spending pattern of the department.
- Departments and supervisors may establish lower limits, and in exceptional cases, may request a larger limit. If a larger limit is required, the department must request a credit limit increase through the Purchasing Card Administrator; approval for any purchasing card limit increases in excess of $25,000 must be approved by DOAS. Departmental participation in developing the charge line for each card is essential.

3. CARDHOLDER POLICIES AND PROCEDURES

3.1 OBTAINING A CARD

Each department within MGA will determine which employees are eligible for a card based on their need for Purchasing Card privileges, but prospective cardholders must meet established MGA requirements.

MGA requirements:

Department requirements:

- The department must complete and submit a Purchasing Card Application Form with the appropriate signatures.

Waiting Period:

- The prospective cardholder must be a permanent MGA employee for at least 6 months. The prospective cardholder is required to sign a Purchasing Card Agreement and must attend end-user training to obtain knowledge of small value purchasing procedures.

Criminal Background Check:

- O.C.G.A. §50-5-83(b) (12) requires criminal background checks on all employees hired for positions that are eligible for a purchasing card. DOAS requires that these requirements be met for all employees using purchasing card related accounts. If a background check of a prospective cardholder reveals any misdemeanors or felonies related to financial wrongdoing, theft, or other act of dishonesty, the employee is not eligible to receive a Purchasing Card.

Credit Check:

- In addition to background checks for new and current cardholders, O.C.G.A. §50-5-83(b) (12) also requires credit checks on all employees issued a p-card. Credit checks must be run as an "employment inquiry" so as not to affect the employee's credit score/rating. Prospective cardholders who refuse to have a credit check will not be issued a p-card. Any employee applying for a new procurement card must successfully pass a credit check. Existing cardholders may be subject to a credit check at the discretion of the Purchasing Card Administrator.
- Using guidelines provided by the Board of Regents, the Controller will look at the following to determining whether to issue a card:
  * Student loans currently in default
  * Bankruptcies. Bankruptcies followed by good credit may be a mitigating factor.
  * Credit report indicating installments in excess of 40% of gross monthly income.
  * One or more collections and judgments
- Mitigating factors may be considered. It is not the responsibility of the MGA to discover research or verify that there are possible mitigating factors. The burden of proof to present mitigating factors rests entirely with the applicant.

3.2 KEEPING YOUR CARD SECURE

P-cards are issued in an individual's name, not in the name of Middle Georgia State University or a MGA department. The cardholder is accountable for all purchases made with the assigned card. The card is the property of MGA and is to be used only for state business on behalf of MGA as defined in this manual.

It is the responsibility of the purchasing card holder to keep the purchasing card secure. This includes not sharing account number, expiration date, and security code with other staff as well as redaction of purchasing card number on receipts.

3.3 SALES TAX EXEMPTION

It is the responsibility of the cardholder to ensure that sales tax is not charged when making a purchase with the p-card. If you are charged tax in error **you must** request a credit from the supplier as soon as possible after discovering the error.

The embossed line on your p-card reads "Middle Georgia State University". Tax Exempt is printed on the card. MGA is usually exempt from ALL sales taxes but it is the cardholders' responsibility to provide vendors with the sales tax exemption form. The cardholder can obtain a copy of the Tax-Exempt form from the Purchasing Card Administrator. If you need additional help with purchases, please contact the Purchasing Card Administrator at 478-471-2502. Link to tax exempt form follows:
http://www.mga.edu/purchasing/docs/sales_and_use_tax_certificate_of_exemption.pdf

State policy requires written documentation by the cardholder on the resolution process for sales tax charges as part of the monthly reconciliation.

3.4 WHAT KINDS OF PURCHASES ARE AUTHORIZED?

Purchases made with a purchasing card must:

- be for business use only;
- be less than $3,000.00 dollars per item;
- comply with MGA purchasing policies and the school/division/department's policies;
- comply with special requirements of projects supported by sponsored funds; and
- be properly coded in the accounting system.
- Examples are:
  - Supplies and materials
  - Software
  - Single Equipment Purchases under $2,999.99
  - Subscriptions
  - Organizational Memberships (no warehouse clubs)

Caution: MGA has authorized the bank to encode the p-card so that it will not be accepted for certain types of goods or services.

3.5 LIMITATIONS SPECIFIC TO YOUR CARD

The following **limitations** have been assigned to the Bank of America Visa Purchasing Card:

- **No Employee Travel and Related Expenses**- including parking fees, motel fees, car rentals and airline tickets.
- **The Purchasing Card shall not be used for purchases funded by agency accounts.**
- **No Petroleum purchases**
- **No Personal Purchases**

Additionally, there are limitations regarding the vendors that can be selected. Cardholders must not make p-card purchases from friends or relatives where the cardholder has a financial interest. Cardholders also must not accept any gift from any source when it is offered, or appears to be offered, to influence decision-making regarding Purchasing Card purchases.

OTHER LIMITATIONS

Your Purchasing Card should NOT be used to purchase the following items:

Alcoholic beverages
Automotive supplies and repairs – if ARI otherwise permissible.
Construction/remodeling
Consultants and speakers fees/honorariums Controlled
substances (prescription drugs, narcotics) Donations
Entertainment
Equipment (single items costing $3,000 or more)
Flowers -cut arrangements (exception Student Activity funds)
Fines, late fees, or penalties
Ethyl alcohol
Firearms or explosives
Food & Meals (except Student Activity funds)
Foreign purchases
Fundraising Costs
Gifts & Gift Cards
Hazardous or radioactive material
Holiday decorations and cards
Interest/finance charges
Jewelry
Live Animals
Lobbying costs
Lodging or housing
Performer fees
Personal use items- radios, coffee pots, gifts, microwaves etc.
Public relations items
Radioactive isotopes
Rental of equipment for periods exceeding 30 days
Services or items provided by in house departments such as Bookstore or Cafeteria
Services involving an employer/employee relationship

Split transactions
Student tuition, scholarships and/or stipends
Temporary Employees/Employment Agencies
Travel: Employee travel to include lodging, restaurants, and anything else that involves travel (except airline tickets which can be purchased by authorized p-card holders)
Tuition for employees
Typing Services

*****Any questions regarding limitations on the p-card and exceptions to the policy should be directed to the MGA Purchasing Card Administrator *****

3.6 AUTOMATIC RENEWAL

New and renewal Purchasing Cards will be mailed to MGA. New cards are issued for two years, renewal cards for three years. If you do not receive a card before your current one expires, call Bank of America Customer Service at 1-888-449-2273.

3.7 TERMINATION OF EMPLOYMENT

P-cards remain the property of Bank of America and must be surrendered immediately upon termination of employment or upon request for any reason by an authorized person (such as a supervisor or the Purchasing Card Administrator).

When an employee is completing their Exit Checklist upon resignation, please ensure they stop by the Accounting Services office to verify whether or not they have a p-card, and destroy/deactivate it, if necessary.

For Macon & Warner Robins, please direct employees to Tiffany Leslie or Barbara Burns.

For Cochran, Eastman & Dublin, Pam Roberts will destroy all p-cards, signoff on the checklist, and notify Tiffany Leslie or Barbara Burns to deactivate the card.

Cardholder's supervisor must notify the Purchasing Card Administrator immediately upon change in cardholder's employment status:
a) Change of department
b) Change of position, role, or title
c) Leaves of Absence
d) Termination, Resignation or Retirement. Supervisor must notify the Purchasing Card Administrator immediately so that the card can be deactivated promptly.

Note: If an employee is being terminated for disciplinary reasons, it is incumbent on the supervisor to ensure that the Purchasing Card Administrator is notified as soon as this action is taken.

4. HOW TO USE THE P-CARD

Please note that the cardholder is the only person authorized to make purchases using the card. Giving your card or card number to another person to make a purchase, or using someone else's card, may result in disciplinary action (including, but not limited to, revocation of your card and/or termination of employment).

Cardholder responsibilities include, but are not limited to:

- Using the p-card for State business purposes only, not personal use.
- Abiding by and making each purchase in accordance with State Purchasing guidelines, and MGA's Purchasing Card Policies and Procedures.
- Ensuring that the p-card is issued in your name and signed in ink on the back of the card.
- Ensuring that all purchasing made using the p-card is executed by the cardholder. The card is not to be used by other employees.
- Holding and keeping the p-card, the card number, and all transaction made with card secure.
- Adhering to the purchase limits and restrictions assigned to your p-card.
- Ordering supplies, materials, and equipment that are needed and required by cardholder's departments in accordance with MGC Purchasing Policy.
- Receiving and inspecting all ordered supplies, materials, and equipment; report any discrepancies to vendor. Sales tax should not be included as a charge since the state is sales and use tax exempt.

4.1. PURCHASES IN PERSON

Before making any purchase, follow proper internal procedures specific to your department to obtain authorization to make the purchase. After authorization is received, proceed as follows:

- Determine whether the p-card is the most appropriate tool to use for this purchase (check to make sure the purchase is not a restricted item, and determine whether a State or University contract is available).
- Be certain that the total amount (including all shipping, handling, postage, freight, etc.) will not exceed the card's single purchase limit.
- Determine that the price quoted is the best that can be obtained.
- Ensure that **no sales tax** is charged.
- Obtain a receipt at the time of purchase.
- Retain all boxes, containers, special packaging, packing slips, etc. until you are certain you are going to keep the goods. The cardholder is responsible for inspecting the goods upon arrival. Refer to Section 4.4 for instructions about returning an item.

4.2 PURCHASES BY CONTRACT, INTERNET, PHONE, FAX OR MAIL

The following are additional guidelines that should be followed:

- **Contracts**: When a Mandatory Statewide Contract is available for merchandise, the contracted supplier should be used.

- **Internet/World Wide Web**: P-cards may be used, but please be aware in the following areas:
    - Make sure the company is a bona fide company (i.e. someone you were doing business with previously that now has a Web page would be a better risk than a company that you "discovered" via the Web, unless this company could be checked out).
    - When providing your card number via the Web, be sure it is encrypted in an acceptable manner. If the information is not encrypted, or if you are not comfortable giving your card number over the Web, many companies offer the option of placing the order via the Web and then giving the card number via telephone after the order has been received (preferably you would call them...as anyone could "receive" the order and then call you back for the card number).

      As with other purchases, the cardholder is ultimately responsible for purchases made with the card and is therefore responsible for determining whether a Web site is the most appropriate method to use to make a given purchase. Also, cardholders must follow any guidelines set within their department for Web purchases.

- **Purchases by Phone**: When authorizing payment for purchases over the telephone, the cardholder should document the transaction and maintain the documentation for reconciliation. The document used to verify phone orders may be in the form of the purchase request, a copy of the receiving report, or the packing or shipping statement. Store this record in the same manner that you store receipts.

  Remember, the cardholder is the only person authorized to place the order. You may, when necessary, have someone else pick up the goods. (The person picking up the items should only sign shipping or receiving papers, not the credit card slip.) The card number should, under no circumstances, be displayed on any packing slips, etc. when purchases are made by telephone.

  Additionally, when placing telephone orders you should:
  - Emphasize that MGA is exempt from sales tax. **Note: You may need to fax the vendor a copy of the tax exempt form to be exempt from sales tax.**
  - Record the name of the person taking the order, place the order.
  - Give the supplier your name, department name, phone number and complete delivery instructions.
  - Request that a receipt and/or packing slip be sent with the purchase. Retain this with your record of the purchase.

- **Purchases by Fax**: Follow the applicable steps in section 4.1. Retain a copy of the order form and fax confirmation (if available) for your records. You are urged not to mail the original to the company, to prevent a duplicate order. If the company requires that the original be sent, be sure to clearly mark it as "Confirmation: Order placed by fax."

- **Purchases by Mail:** Follow the applicable steps in section 4.1. Retain a copy of the order form and the address it was mailed to, and request that a receipt be sent to you for your records.

  In the case of mail and telephone orders, the receipt may well be a packing slip or a copy of the order form. The cardholder must retain a receipt that lists item description and cost. If you do not receive one with the order, please request one immediately. Do not wait until the statement is received to request a receipt. This delays reconciliation.

4.3 RETURNS, DAMAGED GOODS, CREDITS

If goods purchased with a p-card need to be returned, the cardholder should work directly with the supplier. Here are some tips:

- Always retain boxes, containers, special packaging, packing slips, etc. until you are certain you are going to keep the goods. Some items, such as software or fragile pieces, cannot be returned without the original packaging materials.
- Read all enclosed instructions carefully. Often a phone number and other instructions are included on the packing slip and/or receipt.
- Many suppliers require you to obtain a "Return Authorization Number" before they will accept a return. If you neglect to get this number when it is required the package may be refused and/or no credit issued to your account.
- In some cases there may be a restocking fee (usually a percentage of the purchase price). If the supplier is completely responsible for the error or problem you should not have to pay this, or any other fee; however, if they are not fully responsible you may have to pay it. You may use the p-card to pay this fee as long as it does not exceed any of the limits on the card.
- Limited assistance may be available through Plant Operations for return mailing.
- Ensure the charge for the returned items never appears on the monthly statement or is credited properly. If this does not happen, refer to Section 5 "Disputed Transactions" for instructions on how to resolve the problem.

5. DISPUTED TRANSACTIONS

5.1 DISPUTE OF STATEMENT ITEM

Items that appear on the monthly Purchasing Card statement from Bank of America may be disputed, as long as the disputed transaction is reported to Bank of America within 30 days after the statement's closing date. If there is a charge that is not recognized by the cardholder, or another problem, the cardholder should follow the steps listed in section 2.1. The dispute form to be completed can be found using this link: http://www.mga.edu/purchasing/documents.aspx

During Bank of America's investigation, they will issue a credit to the Purchasing Card account in question for the disputed amount. When the investigation is complete, Bank of America will notify the card holder of the resolution. If you are not satisfied with this resolution, please contact the Purchasing Card Administrator immediately.

To dispute a transaction that has appeared on your statement:

When a cardholder discovers that an incorrect amount has been charged for goods received, or a questionable purchase or transaction appears on a cardholder's memo statement, the cardholder must immediately seek to resolve the problem with the vendor. If no resolution can be made, the cardholder can dispute the transaction online in the Works software application. The cardholder can find instructions in the User Manual on page 97 under "Disputing a Transaction".
If cardholder experiences any problems with the procedure, they can contact the Purchasing Card Administrator for assistance.

5.2 DISPUTE WITH SUPPLIER

If there is a problem involving a dispute with a supplier (such as a disagreement as to whether the item is working properly), and you are unable to obtain satisfaction directly from the supplier, please notify Bank of America (and the Purchasing Card Administrator) about the problem and all of the efforts you have made thus far in attempting to resolve it.

Bank of America will assist you in every way possible. As above, if you are not satisfied with their resolution please contact the Purchasing Card Administrator.

6. GENERAL RECONCILIATION INSTRUCTIONS

6.1 MGA Purchasing Card Administrator

MGA Purchasing Card Administrator will be responsible for the following:

- **File of Cardholders (Active and Inactive):** MGA Purchasing Card Administrator will maintain one file of all active cardholders and one of all inactive cardholders. The active cardholder file will contain the procurement card applications and employee agreement forms. The inactive file will contain a completed procurement card application form, and employee agreement form. The cardholder's credit card will be shredded.

- **Proper Transaction Review:** The Purchasing Card Administrator will review documentation of items purchased for appropriateness and determine if items are purchased within the guidelines of MGA and state on a monthly basis. The Purchasing Card Administrator will perform periodic reviews listing cardholder and summary reports of suspected unauthorized use. All exceptions noted will be identified and reported to the Controller for further action.

6.2 CARDHOLDER AND SCHOOL/DIVISION/DEPARTMENT HEAD

P-cards are issued in the name of the individual cardholder (Middle Georgia State University employee). The cardholder must obtain approval from the School/Division/Department Head for all purchases that are made. The following will be required of each cardholder:

Monthly and Transaction Review: In the Works application (web based software used for reconciliation and reporting); the cardholder will be emailed after each transaction has been posted to their credit card. The cardholder will be responsible for reviewing and reconciling transactions weekly. Reconciliation in Works includes allocation of charges as well as adding comments in the system. Training documents are available on the purchasing website. The Purchasing Card Administrator or the Purchasing Card Coordinator can be contacted for assistance.

After the cardholder receives the monthly statement, they must compare the receipts for accuracy. The cutoff cycle with the monthly statement is the 4th of each month. All p- card statements will be emailed directly to each cardholder by the 12th of each month. Purchases made after the 4th of each month will be included on the next month's statement. The monthly statement review should be verified for the following:

- Name of the Cardholder
- Department
- Date of the Statement
- Date of each item purchased
- Supplier/Vendor
- Amount of items purchased
- Card account number
- Total amount of transactions purchased
- If item was received (yes/no)

Receipts/Packing Slips/Other Documentation
The cardholder is responsible for obtaining receipts, packing slips, or other documentation for monthly submissions to the Authorizing Official/Approver. The receipts are required for permanent audit documentation of the purchases. The cardholder can submit packing slips for documentation if it lists the cost of each item. For purchases made at stores, documentation would be the actual sales receipt. For orders placed by telephone/fax/internet the cardholder should request a receipt be included in the delivered package and/or make a copy of the catalog page, computer screen, or a copy of the registration/application/order form. It is recommended that the cardholder retain a copy of the statement and all receipts.

Monthly Review and Supporting Documentation
The cardholder must submit the original procurement card statement monthly and all supporting documentation to the Authorizing Official by the 15th of each month. A scanned copy of the monthly reconciliation with all supporting documents should be posted to the shared drive on or before the 15th of each month. The information on how to do so is available along with the monthly purchasing card log by clicking on this link:
http://www.mga.edu/purchasing/documents.aspx

6.3 AUTHORIZING OFFICIAL/APPROVER

The Authorizing Official is responsible for the following:

- **Approval Review:** Each Authorizing Official is responsible for ensuring all items purchased by an employee have been approved. The Authorizing Official's signature ensures that sufficient funds are available. Rubber stamp signatures are prohibited – all signatures must be original.
- **Budget Review:** Authorizing Officials are responsible for ensuring sufficient funds are available for all items purchased within his/her Division/Department.
- **Review of Monthly Cardholder Reconciliation:** The Division/Department heads are responsible for ensuring that monthly statements are verified in a timely manner to supporting documentation and are accurate.

Retention of Statement Documentation: The Authorizing Official has the option to retain a copy of the statements and receipts although it is not necessary because the Purchasing Card Administrator will maintain files for five years. Also, cardholders can review their transactions in the Works card processing system.

Submission of the Purchase Card Package to Business Services: The Authorizing Official should submit the following original documentation to Purchasing Office/Accounting Services Office on or before the 20th of each month:

- Each procurement card statement;
- Purchasing Card log
- All supporting documentation;
- All disputed statements;
- All violations; and
- All purchase return forms

6.4 P-CARD RECONCILIATION TIMELINE

MGA Purchasing Card Administrator is responsible for ensuring that all the monthly statements for all cardholders are reconciled with the amount posted to the bank account. All supporting documentation will be reviewed and attached to the reconciliation for auditing purposes.

Cutoff/Deadlines For Purchases/Reporting

Monthly cutoff for cardholder purchases posted	4th of each month
Procurement card statement issued to cardholder	12th of each month
Cardholder posting of reconciliation to the shared drive	15th of each month
Cardholder submission to Authorizing Official	15th of each month
Purchase package to MGA Purchasing Card Administrator	20th of each month
MGA Purchasing Card Administrator posting of purchases	25th of each month

It is the responsibility of each cardholder to resolve all disputes. It is not the responsibility of MGA Purchasing Card Administrator to resolve disputes for purchases made by the cardholder; however, the MGA Purchasing Card Administrator will provide assistance whenever possible.

6.5 UNAUTHORIZED OR ILLEGAL PURCHASES

Unauthorized or illegal use of the p-card will not be tolerated by Middle Georgia State University. If unauthorized or illegal purchases are discovered, Middle Georgia State University will take the following action:

- Investigate;
- Demand restitution;
- Take disciplinary action, up to and including termination;
- Notify University System Office; and
- Pursue other legal alternatives, including prosecution if circumstances warrant.

The Purchasing Card Administrator will report any misuse of credit cards to the Controller, who is responsible for notifying the University System Office and the Governor's Office. Abuse could result in firing and criminal prosecution. Additionally, supervisors or Authorizing Officials of employees with p-cards will be held accountable for conducting a thorough review of each transaction. It is the responsibility of each authorizing official to prevent fraudulent practices by reviewing charges.

7. TRAINING

Cardholders and authorizing officials are required to attend annual p-card training.
If needed, special training sessions can be arranged for an individual or department by contacting MGA Purchasing Card Administrator.

Training material is available on the purchasing website.